

JOB OPPORTUNITY



California State Auditor Bureau of State Audits

Classification	Salary Range
Auditor Evaluator I, Bureau of State Audits 4088/JC73	Range A: \$3,049.00 - \$3,708.00 Range B: \$3,591.00 - \$4,365.00
Auditor Evaluator II, Bureau of State Audits 4089/JC74	\$3,961.00 - \$4,813.00
Senior Auditor Evaluator I, Bureau of State Audits 4093/JC77	\$4,746.00 - \$5,769.00
Senior Auditor Evaluator II, Bureau of State Audits 4105/JC79	\$5,746.00 - \$6,985.00
Senior Auditor Evaluator III, Bureau of State Audits 4111/JC81	\$6,334.00 - \$7,701.00

Mission

The California State Auditor promotes the efficient and effective management of public funds and programs by providing to citizens and government independent, objective, accurate, and timely evaluations of state and local governments' activities.

Philosophy

The staff of the Bureau of State Audits (bureau), who are under the direction of the State Auditor, understand and respect the importance of their position as the State's independent auditors. The staff of the bureau will conduct their reviews in a nonpartisan manner, free from outside influence, including that of the Legislature, Governor, and the subjects of their audits and investigations. Bureau staff will base their findings, conclusions, and recommendations upon reliable evidence and will not allow preconceived notions or personal opinions to influence their work. The staff will strictly adhere to the standards of the auditing profession and exercise the highest standards of ethics. The bureau and its staff will lead by example, holding the organization and themselves to the same or higher standards that they use to evaluate others.

Duties:

Incumbents in the Auditor Evaluator classifications perform financial, compliance, and performance audits in conformity with industry standards, governmental auditing standards established by the Comptroller General of the United States, and policies and procedures of the Bureau of State Audits. Specific duties by classification are as follows:

Auditor Evaluator I

Under supervision, the Auditor Evaluator I performs basic data-gathering, analytical, and planning procedures, and completes these tasks using manual or computer-assisted techniques and hard-copy sources or computerized databases and software packages, as well as interviews. The duties of the Auditor Evaluator I classification may include, but are not limited to, the following:

- Obtaining and interpreting relevant and authoritative criteria for the program or issues under audit;
- Identifying and gathering the highest and best sources of evidence;
- Identifying the audited agency's policies and procedures and observing its procedures and practices;
- Interviewing the audited agency's personnel responsible for the programs or issues under audit;
- Developing relevant information through statistical sampling and quantitative analysis;
- Assisting in the preparation and administration of surveys;
- Testing data to determine its accuracy, completeness, currency, and reliability;
- For financial audits, performing procedures to determine whether financial information is presented in conformity with generally accepted accounting principles and participating in the production of audited financial statements, including all relevant disclosures;
- For federal compliance audits, performing procedures to provide a basis for the assessment of the State's compliance with applicable federal laws and regulations;
- Based on an objective and independent evaluation of the evidence, drawing conclusions about the audit subject, identifying possible causes of any agency problems or noncompliance, and developing feasible and cost-effective recommendations to address these concerns;

- Preparing work papers to document work performed and conclusions reached, providing the basis for findings and recommendations;
- Assisting in the preparation of parts of written reports;
- Making presentations about audit work and results at meetings with the audit team and bureau management and with the audited agency; and
- Performing special projects and other duties, as required.

Auditor Evaluator II

The Auditor Evaluator II performs the tasks assigned to the Auditor Evaluator I, but works more efficiently and independently, under general supervision, and completes more complex procedures. In addition to the duties of Auditor Evaluator I, an Auditor Evaluator II may be required to perform additional duties such as:

- Interviewing and briefing higher level staff at audited agencies;
- Writing whole sections or chapters of audit reports;
- Participating in basic quality control reviews of reports or other materials used in audits;
- When the supervisor is not immediately available, providing basic information about bureau policies and procedures and audit tasks to less experienced staff.

Senior Auditor Evaluator I

The Senior Auditor Evaluator I may perform any of the tasks included in the duties of the Auditor Evaluator I and II and will have additional duties, as well. Under direction, incumbents may participate as an audit team member, working on the most difficult and complex analyses or issues of the audit; may act as the leader on a segment of a large audit or in the absence of the supervisor; or may supervise one to two staff on a small audit, reporting directly to a Principal Auditor. Depending on the nature of the assignment, the Senior Auditor Evaluator I may have no responsibility or partial or full responsibility for the tasks listed below. When the supervisory duties for the incumbent increase, the data-gathering and similar original work decrease. The additional duties of the Senior Auditor Evaluator I include, but are not limited to, completing or ensuring the completion of the following tasks:

- Preparing time budgets for audits, approving related leave requests and time sheets for subordinates, and ensuring audit work is completed according to schedule;
- Leading, guiding, and evaluating subordinate staff;
- Reviewing work papers for sufficiency, relevancy, and clarity in completing audit program steps;
- Preparing briefing documents for bureau meetings, draft and final written reports, surveys, and any other communications the audit requires;
- Conducting pre-exit and exit conferences with the audited agency and addressing concerns the auditee raises;
- Helping to brief the Legislature and other interested parties about audit results; and
- Assuming various administrative tasks for the audit, including the sorting and storing of work papers.

Senior Auditor Evaluator II

Whereas the Senior Auditor Evaluator I may or may not have supervisory responsibilities, the Senior Auditor Evaluator II, under general direction, typically has full supervisory responsibility for an audit with three to four staff and is responsible for ensuring the completion of the additional tasks listed for the Senior Auditor Evaluator I. The incumbent may also specialize in one or more of the three types of audits the bureau performs—financial, compliance, and performance audits.

Senior Auditor Evaluator III

The Senior Auditor Evaluator III has full supervisory responsibility for the largest, most sensitive, and/or most complex audits or for two or more small audits and projects at one time while requiring less direction from Principal Auditors. Typically, the incumbent supervises three to six staff, excels in planning and directing performance audits and either financial or federal compliance audits, or both.

Desirable Qualifications

For all levels:

<ul style="list-style-type: none"> • Bachelors or Masters degrees in Accounting, Economics, Public Administration, or other degrees with a concentration in quantitative course work. 	<ul style="list-style-type: none"> • Strong skills in research and information-gathering techniques; basic principles and practices of descriptive and inferential statistics.
<ul style="list-style-type: none"> • Knowledge of general accounting and auditing principles and procedures including “Government Auditing Standards” as prescribed by the federal government and other standards of the profession. 	<ul style="list-style-type: none"> • Knowledge of principles and practices of organizational management including planning, organizing, accounting, auditing and quantitative analysis methods

<ul style="list-style-type: none"> • Possession or interest in pursuing a professional designation as a Certified Information Systems Analyst (CISA), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), or Certified Fraud Investigator (CFE). 	<ul style="list-style-type: none"> • Knowledge of the functions, organization, and practices of California government including: legislative committee organization, structure, functions, and procedures; formal and informal aspects of the legislative process; the operation and reporting of other State and Federal audit organizations.
<ul style="list-style-type: none"> • Licensure or interest in becoming a Certified Public Accountant (CPA). 	<ul style="list-style-type: none"> • Strong verbal and written communication skills.
<ul style="list-style-type: none"> • Ability to work effectively both as a team member and independently. 	<ul style="list-style-type: none"> • Willingness to sometimes work long and irregular hours.
<ul style="list-style-type: none"> • Willingness to sometimes work in stressful situations and under tight deadlines. 	<ul style="list-style-type: none"> • Willingness to sometimes work away from headquarters including overnight travel.

For Senior Auditor Evaluator I and above:

<ul style="list-style-type: none"> • Knowledge of principles and practices of employee supervision, development, and training. 	<ul style="list-style-type: none"> • Ability to clearly define audit objectives and develop approaches and methodologies to meet audit objectives.
<ul style="list-style-type: none"> • Ability to assess staff performance and develop the skills and abilities of subordinate staff. 	<ul style="list-style-type: none"> • Ability to make sound decisions to accomplish the bureau's goals.

Location

Bureau of State Audits
555 Capitol Mall, Suite 300
Sacramento, California 95814

Contact

Kathleen Spencer
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Kathleens@bsa.ca.gov

Final Filing Date: Continuous

Selection Process

Candidates who have lateral transfer or reinstatement eligibility or who have current employment list eligibility may apply. Training and Development assignments may be considered. After an initial screening of applications, only the most qualified candidates will be selected for an interview. Multiple appointments may be made to various levels within this recruiting process. The appointment will be made in accordance with SROA policies and rules.

Upon appointment, all employees of the bureau are subject to being fingerprinted and having a background check conducted. All employees of the Bureau of State Audits are excluded from collective bargaining.

AN EMPLOYER OFFERING EQUAL OPPORTUNITY TO ALL REGARDLESS OF RACE, COLOR, CREED, NATIONAL ORIGIN, ANCESTRY, SEX, MARITAL STATUS, DISABILITY, POLITICAL AFFILIATION, AGE, OR SEXUAL ORIENTATION

IT IS AN OBJECTIVE OF THE STATE OF CALIFORNIA TO ACHIEVE A DRUG-FREE STATE WORK PLACE. ANY APPLICANT FOR STATE EMPLOYMENT WILL BE EXPECTED TO BEHAVE IN ACCORDANCE WITH THIS OBJECTIVE BECAUSE THE USE OF ILLEGAL DRUGS IS INCONSISTENT WITH THE LAW OF THE STATE, THE RULES GOVERNING CIVIL SERVICE AND THE SPECIAL TRUST PLACED IN PUBLIC SERVANTS.